

## **TAX ASSISTANCE**

The Internal Revenue Service provides tax assistance through a regional office located at the U.S. Embassy in Paris, France.

Phone: +33 (0)1 43 12 25 55  
Monday- Friday, 9:00 am-12:00 pm and 1:30 pm- 3:30 pm  
Closed French and American holidays

Fax: +33 (0)1 43 12 23 03

Email: [irs.paris@irs.gov](mailto:irs.paris@irs.gov)

Mail: U.S. Embassy – Internal Revenue Service  
2, Avenue Gabriel, Room B-110  
75382 Paris Cedex 08  
France

Walk-In Assistance: U.S. Embassy  
2, Avenue Gabriel  
75008 Paris  
France  
Monday-Friday, 9:00 am-12:00 pm  
Closed French and American holidays

Tax assistance can also be obtained by contacting the main International Customer Service Center in Philadelphia.

Phone: +1 (215) 516-2000  
6:00 am - 11:00 pm Eastern Standard Time

Fax: +1 (215) 516-2555

Email: [www.irs.gov/help/page/0,,id=133197,00.html](http://www.irs.gov/help/page/0,,id=133197,00.html)

## **FOREIGN BANK ACCOUNTS**

American citizens and residents with a financial interest in, or signatory or other authority over, any foreign financial accounts, including bank, securities, and other types of accounts, whose value exceeded \$10,000 at any point during the year must (1) check the “yes” box on line 7a of Schedule B of Form 1040 for such year and also (2) file Form TD F 90-22.1 with the Department of the Treasury before June 30<sup>th</sup> of the following year.

Taxpayers who have accounts with a value of less than \$10,000 during the year or who have assets in a U.S. military banking facility operated by a U.S. financial institution, however, must check the “no” box on line 7a of Schedule B of Form 1040 and do not need to file a TD F 90-22.1.

Failure to file a TD F 90-22.1 as required may result in very severe civil and criminal penalties. Such penalties may be assessed for willful or negligent failure to file, as well as for failing to supply information and for filing a false or fraudulent report.

TD F 90-22.1 should be sent (separately from any tax return) to: United States Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621.

For further detail on foreign bank account reporting, please refer to the instructions in the TD F 90-22.1 or [www.irs.gov](http://www.irs.gov).